

School District Expenditures by Function - FY 07
Office of Public Instruction

SJ 4 Study option for improving administrative efficiencies in school system (Sponsor: Rick Laible)

Function Code	Function Names	Total	
1XXX	Instruction	729,189,170.16	54.92%
21XX	Support Services - Students	61,895,775.17	4.66%
221X	Improvement of Instruction Services	16,024,675.24	1.21%
222X	Educational Media Services	33,515,116.25	2.52%
23XX	Support Services - General Administration	38,501,774.57	2.90%
24XX	Support Services - School Administration	70,042,592.36	5.28%
25XX	Support Services - Business	31,140,879.38	2.35%
26XX	Operation and Maintenance of Plant Services	132,788,424.91	10.00%
27XX	Student Transportation Services	69,649,599.42	5.25%
31XX	Food Services	50,915,054.40	3.83%
32XX	Enterprise Services	919,245.48	0.07%
33XX	Community Services	1,418,608.29	0.11%
34XX	Extracurricular - Activities	5,852,060.12	0.44%
35XX	Extracurricular - Athletics	23,633,836.19	1.78%
4XXX	Facilities Acquisition and Construction Services	22,338,249.69	1.68%
51XX	General Obligation Bonds, Special Assessments and Interest	35,694,548.77	2.69%
52XX	Capital Leases or Long Term Notes with Board of Investments	2,528,617.51	0.19%
53XX	Interest on Registered Warrants	16,892.50	0.00%
63XX	Refunding Bonds Used to Retire Old Issues	2,930,000.00	0.22%
9999	Undistributed	885,632.84	0.07%
XXXX	Discretionary Impact Aid Construction Grants (Exp from all functions used)*	(2,088,543.40)	-0.16%
Grand Total		1,327,792,209.85	100.00%

\$139.7 M

* Since this file is prepared for determining expenditures per pupil, these one-time, nonrecurring grant expenditures are removed from Grand Total expenditures here. This amount is included among various function costs shown above, but the amount is most likely predominantly included in 4XXX Facilities Acquisition and Construction.

January 9, Contact: Joan Anderson, OPI 444-2562

CHART OF ACCOUNTS

3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code	Expenditure Function Definition
2223	Educational Television Services. Activities concerned with planning, programming, writing, and presenting educational programs or segments of programs by way of closed circuit or broadcast television. Instruction by way of closed circuit or broadcast television should coded to function 1000 or 1800.
2224	Computer-Assisted Instruction Services. Activities concerned with planning, programming, writing, and presenting educational projects which have been especially programmed for a computer to be used as the principal medium of instruction. Instruction by way of electronic medium should be coded using function 1000 or 1800.
2225	School Library Services. Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Included here are the activities for planning the use of the library by students and instructing students in their use of library books and materials, whether maintained separately or as a part of an instructional materials center or related work-study area. Textbooks generally will not be charged to this function but rather to the applicable service area within the instruction function.
2300	Support Services—General Administration. Activities concerned with establishing policy by the board of trustees and administering policy by the superintendent in connection with operating the school district. The chief business official should not be included here, but in function 2500, Support Services - Business.
2310	Board of Trustees Services. The activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.
2311	Supervision of Board of Trustees Services. Those activities concerned with directing and managing the general operation of the Board of Trustees. This includes the activities of the members of the Board of Trustees, but does not include any special activities defined in the other areas of responsibility described below. It also includes any activities of the district performed in support of the school district meeting.
2312	Board Clerk Services. Those activities required to perform the duties of the Clerk of the Board of Trustees. If proration of expenditures is not possible for board clerk services, include these expenditures under function 2500 Support Services -Business.

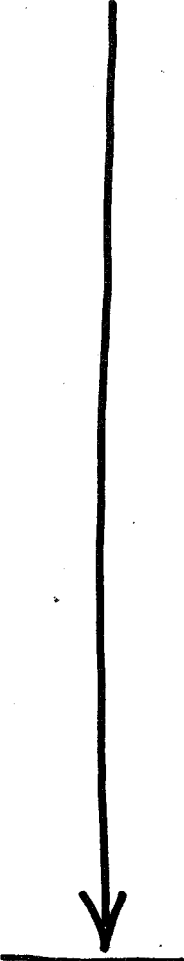
CHART OF ACCOUNTS

3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code

Expenditure Function Definition

23XX
cont'd



- 2313 **Legal Services.** Activities required to perform legal services for the Board of Trustees. Includes lump sum settlement or judgement payments paid from the Litigation Reserve Fund, Judgement Fund, or any other fund. If judgements/settlements are specifically identified in legal orders as salaries, benefits, etc., charge the payments to specific functions instead of 2313.
- 2314 **Election Services.** Services rendered in connection with any school system election, including elections of officers and bond elections. Include payments to election judges and assistants here.
- 2315 **Audit Services.** Services rendered in connection with external audit of school financial records.
- 2316 **Staff Relations Services.** Activities concerned with staff relations systemwide.
- 2317 **Negotiations Services.** Activities concerned with contractual negotiations with both instructional and non-instructional personnel.
- 2320 **Executive Administration Services.** Those activities associated with the overall general administration of or executive responsibility for the entire school district.
- 2321 **Office of the Superintendent Services.** The activities performed by the superintendent and such assistants as deputy, associate, and assistant superintendents in general direction and management of all affairs of the school district. This includes all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendents should be charged here unless the activities can be placed properly into a service area. If principal services are also provided by the superintendent, expenditures may be prorated to function 2400 based on assigned duties.
- 2322 **Community Relations Services.** The activities and programs developed and operated systemwide for betterment of school/community relations.
- 2323 **State and Federal Relations Services.** Those activities associated with developing and maintaining good relationships with state and federal officials.

CHART OF ACCOUNTS

3-0600.40 EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code

Expenditure Function Definition

24XX

2400 **Support Service—School Administration.** Those activities concerned with overall administrative responsibility for a single school or a group of schools.

2410 **Office of the Principal Services.** Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, supervising teacher, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school district. It includes clerical staff for these activities.

2490 **Other Support Services - School Administration.** Other school administration services. This function includes special education directors and full-time department chairpersons and graduation expenses.

25XX

2500 **Support Services—Business.** Activities concerned with paying for, transporting, exchanging, and maintaining goods and services for the school district. Included are the fiscal and internal services necessary for operating the school district. Include the chief business official here. Also include all costs of warrant blanks, purchase order/requisition forms, and other materials and supplies used by the business office. Charge costs of the district superintendent using 2300.

2510 **Fiscal Services.** Those activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and funds management.

2511 **Supervision of Fiscal Services.** The activities of directing, managing and supervising the Fiscal Services area. It includes the activities of the assistant superintendent, director, or school business official whose efforts are devoted to directing and managing fiscal activities.

2512 **Budgeting Services.** Those activities concerned with supervising budget planning, formulation, control and analysis.

2513 **Receiving and Disbursing Funds Services.** Those activities concerned with taking in money and paying it out. It includes the current audit or receipts, the preaudit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or a school district, and the management of school funds.

CHART OF ACCOUNTS

3-0600.40

EXPENDITURE FUNCTION DEFINITIONS (cont'd)

Code

Expenditure Function Definition

- 2514 **Payroll Services.** Those activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement, and social security.
- 2515 **Financial Accounting Services.** Those activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.
- 2517 **Property Accounting Services.** Those activities concerned with preparing and maintaining current inventory records of land, buildings, and movable equipment. These records are to be used in equipment control and facilities planning.
- 2520 **Purchasing Services.** The activities of purchasing supplies, furniture, equipment, and materials used in school or school system operation.
- 2530 **Warehousing and Distributing Services.** The activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. It includes the pickup and transport of cash from school facilities to the central administration office or bank for control and/or deposit.
- 2540 **Printing, Publishing, and Duplicating Services.** The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. It also includes centralized services for publishing school materials and instruments such as school bulletins, newsletters, and notices.